

## Message Text

UNCLASSIFIED

PAGE 01 LAGOS 11426 132000Z

60

ACTION TRSE-00

INFO OCT-01 AF-10 ISO-00 EB-07 L-02 CIAE-00 INR-07 NSAE-00

RSC-01 COME-00 OMB-01 /029 W

----- 057438

R 131458Z DEC 74

FM AMEMBASSY LAGOS

TO SECSTATE WASHDC 7205

UNCLAS LAGOS 11426

E.O. 11652: N/A

TAGS: EFIN, NI

SUBJ: TAXATION OF MOTION PICTURE ROYALTIES

REF: STATE 271553

1. IRS JOHANNESBURG REP SCHEDULED TO VISIT LAGOS  
JAN. 9-15. EMBASSY PLANS AT THAT TIME TO TAKE UP WITH  
FMG AMPECA CASE AS WELL AS TO HAVE GENERAL DISCUSSION  
OF US-NIGERIA DOUBLE TAX CONVENTION. IN VIEW LENGTH OF  
TIME AMPECA HAS ALREADY WAITED WE HOPE FEW MORE WEEKS  
WILL MAKE NO DIFFERENCE.

2. IT WOULD BE HELPFUL IF WE COULD HAVE SOONEST A COPY  
OF THE DOCUMENT BY WHICH NIGERIA ACCEDED TO US-UK TAX  
TREATY.  
CROSBY

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** INDUSTRY, FILMS, TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 13 DEC 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Authority:** n/a  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 JAN 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974LAGOS11426  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D740363-0584  
**From:** LAGOS  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1974/newtext/t19741237/aaaabfrf.tel  
**Line Count:** 43  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION TRSE  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** 74 STATE 271553  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** MorefiRH  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 30 SEP 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <30 SEP 2002 by ReddocGW>; APPROVED <16 JAN 2003 by MorefiRH>  
**Review Markings:**

Declassified/Released  
US Department of State  
EO Systematic Review  
30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAXATION OF MOTION PICTURE ROYALTIES  
**TAGS:** EFIN, NI  
**To:** STATE  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005